

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

ROBERT T. BROCKMAN,

Defendant.

§
§
§
§
§
§
§
§
§
§

Cr. No. 4:21cr 009 GCH

DECLARATION OF SPECIAL AGENT TED LAIR

I, Ted Lair, declare the following under penalty of perjury, pursuant to 28 U.S.C. § 1746:

1. I have been a Special Agent with the Internal Revenue Service Criminal Investigation (IRS-CI) since June of 2000. My duties and responsibilities include the investigation of possible criminal violations of the Internal Revenue laws under Title 26, United States Code, and related offenses, including but not limited to, violations of Title 31, Bank Secrecy Act or Currency Crimes; and Title 18, Money Laundering Statutes, based upon certain Specified Unlawful Acts (SUA), as defined under Title 18 USC § 1961 and Forfeiture. I am a CPA licensed in the state of Nevada. I was previously employed as an auditor and tax accountant for a national public accounting firm for approximately three years and as a controller for a private real estate development company for approximately six years.
2. My experience includes numerous investigations of individuals, partnerships, corporations, and trusts. Many of these investigations focused on individuals deriving income from illegal activities such as bank fraud, securities fraud, mortgage fraud, embezzlement, credit card fraud, mail/wire fraud, narcotics

trafficking, false claims, abusive trust schemes, money laundering and filing false income tax returns.

3. In or about February 2016 I was assigned to the grand jury investigation of Robert F. Smith, Carlos Kepke, and Robert Brockman (“Defendant”) in the Northern District of California. The defendant Robert Brockman was indicted on October 1, 2020 (3:20cr371 WHA). On January 4, 2021, the case was transferred to the Southern District of Texas (4:21cr009 GCH).
4. My responsibilities in the Brockman investigation included reviewing documents provided by Evatt Tamine to the prosecution team.
5. Through my investigation, I determined that Tangarra Consultants Limited is a Bermuda based entity founded by Evatt Tamine in Bermuda for the purpose of Evatt Tamine working for Robert Brockman in Bermuda, and is an integral part of the Robert Brockman foreign trust/corporate structure. I am not aware of any property owned or held by Tangarra within the United States.
6. Further, through my investigation, I determined that in or about January 2009, Evatt Tamine, working for Robert Brockman, and at his direction, opened an account with Deutsche Bank in the name Edge Capital Investments for the purpose of purchasing the debt of Reynolds & Reynolds on the secondary market. Evatt Tamine informed individuals at Deutsche Bank that the fund manager for Edge Capital investments was Tangarra Consultants Limited. Accordingly to employees of Deutsche Bank, at no time did Evatt Tamine inform anyone at Deutsche Bank that: 1) he was Robert Brockman’s employee; 2) he was acting for Robert Brockman; or 3) he was purchasing Reynolds & Reynolds debt at Robert Brockman’s direction.
7. I have reviewed the documents cited by the attached opposition. With the exception of the affidavit of Evatt Tamine, all of the exhibits cited, specifically all of the exhibits with an “ET” bates prefix were provided to the government by Evatt Tamine.

8. I am aware that Evatt Tamine or his attorneys maintained a copy of all of the documents Evatt Tamine provided to the government containing the “ET” bates prefix.

Dated: August 09, 2021
Denver, Colorado

A handwritten signature in black ink, appearing to read 'Ted Lair', with a stylized flourish at the end.

Special Agent Ted Lair, IRS-CI